

# NEW ZEALAND BUSINESS LAW QUARTERLY

## FEATURING

Change of Circumstances and the Lapse of an Offer: *Nielsen v Dysart Timbers Ltd* — *Lee Mason*

Subrogation: The Remedy for an Unjust Enrichment Cause of Action? — *Sam Hiebendaal*

## DISHONEST ASSISTANCE

*Robert Chambers*

TAX TREATMENT OF GUARANTEE PAYMENTS — A SILVER-LINING TO BUSINESS FAILURE?

*Mark Keating*

MEDIATION OF INTELLECTUAL PROPERTY DISPUTES: A CRITICAL ANALYSIS

*Susan Corbett*

IMPERFECT GUARANTEES AND THE PROPERTY LAW ACT 2007

*Jonathan Barrett*

## EDITORS

SUSAN WATSON and PETER WATTS

RESEARCH CENTRE FOR BUSINESS LAW, THE UNIVERSITY OF AUCKLAND



THOMSON REUTERS™

# NEW ZEALAND BUSINESS LAW QUARTERLY

## GENERAL EDITORS

**Professor Susan Watson**

**Professor Peter Watts**

*Research Centre for Business Law, The University of Auckland*

## PRODUCTION EDITOR

Heather Benson

This volume may be cited as (2011) 17 NZBLQ page

## SECTION EDITORS

### **Agency**

*Cynthia Hawes*

### **Commercial Contracts**

*Rick Bigwood*

### **Companies and Securities Regulation**

*John Farrar, Lynne Taylor, Susan Watson*

### **Credit and Security**

*Peter Devonshire, Mike Gedye*

### **Franchising and Licensing**

*Gehan Gunasekara*

### **Intellectual Property and IT Law**

*Louise Longdin, Alexandra Sims, Paul Sumpter*

### **Media Law**

*Rosemary Tobin*

### **Restitution**

*Struan Scott*

### **Banking and Insurance**

*Neil Campbell, Michael Josling, Chris Nicoll*

### **Commercial Property**

*Peter Devonshire, Elizabeth Toomey*

### **Competition and Regulation**

*Louise Longdin, Chris Noonan*

### **Cross Border Litigation and Arbitration**

*Elsabe Schoeman*

### **Insolvency and Receiverships**

*Mike Gedye, Gordon Williams*

### **International Trade and Shipping**

*Chris Noonan, Chris Nicoll*

### **Professional Liability**

*Rosemary Tobin, Susan Watson*

### **Sales and Consumers**

*Paul Sumpter*

## EDITORIAL BOARD

### **Professor Rex Ahdar**

*University of Otago*

### **Professor John Farrar**

*University of Auckland*

### **Professor Jennifer Hill**

*University of Sydney*

### **Professor David McLauchlan**

*Victoria University of Wellington*

### **Professor Charles Rickett**

*University of South Australia*

### **Professor Peter Watts**

*University of Auckland*

### **Professor Robert Merkin**

*University of Southampton*

### **Professor Martin Davies**

*Tulane University*

### **Professor Ross Grantham**

*University of Queensland*

### **Professor Jill McKeough**

*University of Technology, Sydney*

### **Dr Julie Maxton**

*The Royal Society, London*

### **Professor Barry Spicer**

*University of Auckland*

### **Professor Duncan Webb**

*University of Canterbury*

### **Professor Ian Eagles**

*Auckland University of Technology*